

**TABLE TF-10.—Air port and Air way Trust Fund
Results of Operations, Fiscal 2000***

***Note.—Data was not available at the time of publication.**

INTRODUCTION: Uranium Enrichment Decontamination and Decommissioning Fund

The Uranium Enrichment Decontamination and Decommissioning Fund was established on the books of Treasury in fiscal 1993, according to provisions of the Energy Policy Act of 1992 (42 United States Code 2297g). Receipts represent (1) fees collected from domestic public utilities based on their pro rata share of purchases of separate work units from the Department of Energy (DOE) and (2) appropriations to ward the Government contribution based on the balance of separate work unit purchases.

Expenditures from the fund are for the purpose of (1) decontamination and decommissioning of the three gaseous diffusion plants, (2) remedial actions and related environmental restoration costs at the gaseous diffusion plants and (3) reimbursement to uranium/thorium producers for the costs of decontamination, decommissioning, reclamation and remedial action of uranium/thorium sites that are incident to sales to the U.S. Government. Amounts available in the fund exceeding current needs may be invested by the Secretary of the Treasury in obligations of the United States (1) having maturities congruent with the needs of the fund and (2) bearing interest at

rates determined appropriate, taking into consideration the current average market yield on outstanding marketable obligations of the United States with remaining periods to maturity comparable to these investments.

The Secretary of the Treasury is required by 42 United States Code 2297g(b)(1) to provide an annual report to Congress, after consultation with the Secretary of Energy. This report must present the financial condition and the results of operations of the fund during the preceding fiscal year.

The Energy Policy Act of 1992 (42 United States Code 2297g-1, as amended) authorizes funding to ensure an annual deposits to the fund of \$488.3 million before adjustments for inflation. The Act stipulates that the Government deposit \$338.3 million, adjusted for inflation, annually. The Act also calls for deposits of \$150 million from domestic public utility assessments. Between the fiscal years of 1993 and 2000, the total Government contribution amount authorized by the Act was \$2,844.0 million. During that time span, the Government contributed only \$2,283.6 million to the fund. The resulting shortfall in authorized Government contributions is, therefore, \$560.4 million.

**TABLE TF-11.—Uranium Enrichment Decontamination and Decommissioning Fund
Results of Operations, Fiscal 2000**

[Source: DOE]

Bal ance Oct. 1, 1999	\$298
Receipts:	
Fees collected	594,760,328
Penalties collected	8,899
Interest on investments	124,080,159
Total receipts	718,849,386
Outlays:	
DOE, decontamination and decommissioning activities	243,083,215
Cost of investments	475,766,391
Total outlays	718,849,606
Bal ance Sept. 30, 2000	\$78

**TABLE TF-11.—Uranium Enrichment Decontamination and Decommissioning Fund
Expected Condition and Results of Operations, Fiscal 2001-2005**

[In thousands of dollars. Source: DOE]

	2001	2002	2003	2004	2005
Bal ance Oct. 1	1	1	1	1	1
Receipts:					
Fees collected	600,720	605,509	610,425	615,472	620,652
Interest collected	154,406	180,949	202,037	224,474	234,729
Total receipts	755,126	786,458	812,462	839,946	855,381
Outlays:					
DOE, decontamination and decommissioning fund	274,000	277,300	407,967	409,567	658,667
Costs of investments	481,126	509,158	404,495	430,379	196,714
Total outlays	755,126	786,458	812,462	839,946	855,381
Bal ance Sept. 30	1	1	1	1	1

INTRODUCTION: Black Lung Disability Trust Fund

The Black Lung Disability Trust Fund was established on the books of the Treasury in fiscal 1978 according to the Black Lung Benefits Revenue Act of 1977 (Public Law 95-227). The Black Lung Benefits Revenue Act of 1981 (Public Law 97-119) reestablished the fund in the Internal Revenue Code (IRC), 26 United States Code 9501.

The Consolidated Omnibus Budget Reconciliation Act of 1985 (Public Law 99-272), enacted April 7, 1986, provided for an increase in the coal tax effective April 1, 1986, through December 31, 1995, and a 5-year moratorium on interest payments ended on September 30, 1990. Payment of interest on advances resumed in fiscal 1991. The Omnibus Budget Reconciliation Act of 1987 (Public Law 100-203, title X, section 10503), signed December 22, 1987, extends the temporary increase in the coal tax through December 31, 2013.

The Code designates the following receipts to be appropriated and transferred from the general fund of the Treasury to the trust fund: excise taxes on mined coal; taxable expenditures of self-dealing by, and excess contributions to, private black lung benefit trusts; reimbursements by responsible mine operators; and related fines, penalties and interest charges.

Estimates made by the Secretary of the Treasury determine monthly transfers of amounts for excise taxes to the trust fund subject to adjustments in later transfers to actual tax receipts.

After retirement of the current indebtedness, amounts available in the fund exceeding current expenditure requirements will be invested by the Secretary of the Treasury in interest-bearing public debt securities. Any interest earned will be credited to the fund. Also credited, if necessary, will be repayable advances from the general fund to meet outlay requirements exceeding available revenues.

To carry out the program, amounts are made available to the Department of Labor (DOL). Also charged to the fund are administrative expenses incurred by the Department of Health and Human Services (HHS) and the Treasury, repayments of advances from the general fund and interest on advances.

The Code requires the Secretary of the Treasury to submit an annual report to Congress after consultation with the Secretary of Labor and the Secretary of HHS [26 United States Code 9602(a)]. The report must present the financial condition and results of operations of the fund during the past fiscal year and the expected condition and operations of the fund during the next 5 fiscal years.

**TABLE TF-12.—Black Lung Disability Trust Fund
Results of Operations, Fiscal 2000**

[Source: DOL]

Bal ance Oct. 1, 1999	\$20,083,189
Receipts:	
Excise taxes (transferred from general fund):	
\$1.10 tax on underground coal	114,361,000
\$0.55 tax on surface coal	129,570,000
4.4 per cent tax on underground coal	194,084,000
4.4 per cent tax on surface coal	80,452,000
Fines, penalties and interest	1,772,769
Collection—responsible mine operators	5,546,024
Recovery of prior year funds	131,000
Repayable advances from the general fund	490,000,000
Total receipts	1,015,916,793
Net receipts	1,015,916,793
Outlays:	
Treasury administrative expenses	48,962
Salaries and expenses—DOL—departmental management	20,783,000
Salaries and expenses—DOL—Office of Inspector General	312,000
Salaries and expenses—DOL—Employment Standards Administration	28,676,000
Total outlays	49,819,962
Expenses:	
Program expenses—DOL	422,656,178
Interest on repayable advances	541,117,143
Total expenses	963,773,321
Bal ance Sept. 30, 2000	22,406,699
Cumulative debt, end of year	\$6,748,556,899

**TABLE TF-12.—Black Lung Disability Trust Fund, con.
Expected Condition and Results of Operations, Fiscal 2001-2005**

[In thousands of dollars. Source: DOL]

	2001	2002	2003	2004	2005
Balance Oct. 1	22,407	-	-	-	-
Receipts:					
Excise taxes	555,000	569,000	582,000	596,000	609,000
Advances from the general fund	471,000	468,000	472,000	476,000	477,000
Fines, penalties and interest	2,000	2,000	2,000	2,000	2,000
Total receipts	1,028,000	1,039,000	1,056,000	1,074,000	1,088,000
Outlays:					
Benefit payments	407,343	389,183	377,344	365,333	350,244
Administrative expenses	52,657	54,817	56,656	58,667	60,756
Interest on repayable advances	568,000	595,000	622,000	650,000	677,000
Total outlays	1,028,000	1,039,000	1,056,000	1,074,000	1,088,000
Balance Sept. 30	-	-	-	-	-
Cumulative debt, end of year	7,219,557	7,687,557	8,159,557	8,635,557	9,112,557

Note.—Detail may not add to totals due to rounding.

INTRODUCTION: Harbor Maintenance Trust Fund

The Harbor Maintenance Trust Fund was established on the books of the Treasury on April 1, 1987, according to the Water Resources Development Act of 1986 (Public Law 99-662, November 17, 1986) (26 United States Code 9505).

Amounts in the Harbor Maintenance Trust Fund are available as provided by appropriation acts for making expenditures to carry out section 210(a) of the Water Resources Development Act of 1986. The appropriations act for the Department of Transportation (DOT) for fiscal 1995 (Public Law 103-331, September 28, 1994), section 339, waived collection of charges or tolls on the Saint Lawrence Seaway in accordance with section 13(b) of the Act of May 13, 1954 (as in effect on April 1, 1987). Legislation was passed in the North American Free Trade Agreement Implementation Act (Public Law 103-182, section 683), which amends paragraph (3) of section 9505(c) of the IRC of 1986, to authorize payment of up to \$5 million annually to Treasury for all expenses of administration incurred by the Treasury, the U.S. Army Corps of Engineers and the Department of Commerce (Commerce) related to the administration of subchapter A of chapter 36 (relating to harbor maintenance tax). Section 201 of the Water Resources

Development Act of 1996 (Public Law 104-303) authorizes use of the Harbor Maintenance Trust Fund for construction of dredged material disposal facilities associated with the operation and maintenance of Federal navigation projects for commercial navigation.

A summary judgment is sued October 25, 1995, by the United States Court of International Trade in the case United States Shoe Corp. v. United States (Court No. 94-11-00668) found the Harbor Maintenance fee unconstitutional under the Export Clause of the Constitution (Article I, section 9, clause 5) and enjoined the Customs Service from collecting the fee.

The decision was affirmed by the Supreme Court on March 31, 1998 (118 Supreme Court 1290). With the tax on exports no longer collected, revenues have been reduced by approximately 30 percent.

The Code requires the Secretary of the Treasury to submit an annual report to Congress [26 United States Code 9602(a)]. The report must present the financial condition and results of operations of the fund during the past fiscal year and the expected condition and operations of the fund during the next 5 fiscal years.

**TABLE TF-13.—Harbor Maintenance Trust Fund
Results of Operations, Fiscal 2000**

[Source: Department of the Army Corps of Engineers]

Balance Oct. 1, 1999 ¹	\$1,608,957
Receipts:	
Excise taxes:	
Imports	558,607
Exports	-20,035
Domestic	51,553
Passengers	2,543
Zones admissions	84,921
Interest on investments	82,965
Total receipts	760,554
Expenses:	
Corps of Engineers	686,898
Saint Lawrence Seaway Development Corporation/DOT	11,971
Treasury administrative cost	3,000
Operating expenses, miscellaneous returns	-
Total expenses	701,869
Balance Sept. 30, 2000	\$1,667,642

**TABLE TF-13.—Har bor Main te nance Trust Fund, con.
Ex pected Con di tion and Re sults of Op er a tions, Fis cal 2001-2005 ²**

[In mil lions of dol lars. Source: De part ment of the Army Corps of En gi neers]

	2001	2002	2003	2004	2005
Bal ance Oct. 1	1,668.0	-	-	-	-
Receipts:					
Har bor main te nance fee	-	-	-	-	-
Inter est on in vest ments	-	-	-	-	-
Total re ceipts	-	-	-	-	-
Outlays:					
Har bor Main te nance Trust Fund, leg is la tive pro posal not sub ject to pay go	1,668.0	-	-	-	-
Corps of En gi neers op er a tion, main te nance and ad min is tra tive ex penses	-	-	-	-	-
Corps of En gi neers con struc tion	-	-	-	-	-
Saint Law rence Sea way De vel op ment Cor po ra tion/DOT	-	-	-	-	-
Ad min is tra tive ex penses for Treas ury (Customs Ser vice)	-	-	-	-	-
Total out lays	1,668.0	-	-	-	-
Bal ance Sept. 30	-	-	-	-	-

¹ The source for fis cal 2000 be gin ning and end ing bal ance is from the Bu reau of the Pub lic Debt, Of fice of Pub lic Debt Ac count ing, Di vi sion of Fed eral In vest ments, Trust Fund Man age ment Branch.

² Out year pro jec tions are for plan ning pur poses and are based on eco nomic con di tions and agen cies' best pro jec tions of rev e nues and ex pen di tures.

**TABLE TF-14.—Hazardous Substance Superfund
Results of Operations. Fiscal 2000***

***Note.—Data was not available at the time of publication.**

**TABLE TF-15.—High way Trust Fund
Results of Operations, Fiscal 2000***

***Note.—Data was not available at the time of publication.**

TABLE TF-15A.—High way Trust Fund*

***Note.—Data was not available at the time of publication.**

INTRODUCTION: Inland Waterways Trust Fund

The Inland Waterways Trust Fund was established by the Treasury in fiscal 1984, pursuant to section 203 of the Inland Waterways Revenue Act of 1978 (Public Law 95-502) and continued pursuant to section 1405 of the Water Resources Development Act of 1986 (Public Law 99-662, codified at 26 United States Code 9506). Under 26 United States Code 9506(b), amounts from taxes on fuel used in commercial transportation on inland waterways, as determined by the Secretary of the Treasury, are appropriated to the trust fund.

The Technical and Miscellaneous Revenue Act of 1988 (Public Law 100-647, approved November 10, 1988) increased the tax each year, 1990 through 1995. These amounts are transferred quarterly from the general fund based on estimates made by the Secretary, subject to adjustments in later transfers to the amounts of actual tax receipts.

The Secretary of the Treasury invests in interest-bearing obligations of the United States that portion of the trust fund,

in his judgment, not required to meet current withdrawals. The interest on, and proceeds from, the sale or redemption of any obligation held in the trust fund is credited to the trust fund. The Inland Waterways Revenue Act of 1978 (Public Law 95-502) provides that amounts in the trust fund shall be available as provided, by appropriations acts, for construction and rehabilitation expenditures for navigation on the inland and intracoastal waterways of the United States described in 33 United States Code 1804. Expenditures must be otherwise authorized by law.

Annual reports to Congress are required by 26 United States Code 9602(a) to be submitted by the Secretary of the Treasury. These reports are required to cover the financial condition and the results of operations of the fund during the past fiscal year and its expected condition and operations during the next 5 fiscal years.

**TABLE TF-16.—Inland Waterways Trust Fund
Results of Operations, Fiscal 2000**

[Source: Department of the Army Corps of Engineers]

Balance Oct. 1, 1999 ¹	\$370,600,000
Receipts:	
Fuel taxes/revenues	99,600,000
Interest on investments	20,000,000
Total receipts	119,600,000
Transfers:	
Corps of Engineers	102,400,000
Balance Sept. 30, 2000	\$387,800,000

**Expected Condition and Results of Operations
Fiscal 2001-2005²**

[In millions of dollars. Source: Department of the Army Corps of Engineers]

	2001	2002	2003	2004	2005
Balance Oct. 1	387.8	415.8	486.8	511.8	527.8
Receipts:					
Fuel taxes/revenues	108.0	109.0	111.0	112.0	114.0
Interest on investments	23.0	26.0	29.0	31.0	32.0
Total receipts	131.0	135.0	140.0	143.0	146.0
Transfers:					
Corps of Engineers	103.0	64.0	115.0	127.0	115.0
Balance Sept. 30	415.8	486.8	511.8	527.8	558.8

¹ The source for fiscal 2000 beginning and ending balance is from the Bureau of the Public Debt, Office of Public Debt Accounting, Division of Federal Investments, Trust Fund Management Branch.

² Outyear projections are based on economic conditions and agencies' best projections of revenues and expenditures.

**TABLE TF-17.—Leaking Under ground Storage Tank Trust Fund
Results of Operations, Fiscal 2000***

***Note.—Data was not available at the time of publication.**

INTRODUCTION: Nuclear Waste Fund

The Nuclear Waste Fund was established on the books of the Treasury in fiscal 1983, according to section 302 of the Nuclear Waste Policy Act of 1982 [Public Law 97-425, codified at 42 United States Code 10222(c)]. Receipts represent fees collected from public utilities based on electricity generated by nuclear power reactors and spent nuclear fuel. Expenditures from the fund are for purposes of radioactive waste disposal activities.

Amounts available in the fund exceeding current needs may be invested by the Secretary of the Treasury in obligations of the United States (1) having maturities in tandem with the needs of the waste fund and (2) bearing interest at rates determined

appropriate, taking into consideration the current average market yield on outstanding marketable obligations of the United States with remaining periods to maturity comparable to the maturities of such investments, except that the interest rate on such investments shall not exceed the average interest rate applicable to existing borrowings.

An annual report to Congress by the Secretary of Treasury, after consultation with the Secretary of the Department of Energy (DOE), is required by 42 United States Code 10222(e)(1). This report must present the financial condition and the results of operations of the waste fund during the preceding fiscal year.

**TABLE TF-18.—Nuclear Waste Fund
Results of Operations, Fiscal 2000**

[Source: DOE]

Balance Oct. 1, 1999	\$1,145,354
Receipts:	
Fees collected	701,645,045
Penalties and interest on fee payments	-
Interest on investments	883,215,008
Total receipts	1,584,860,053
Nonexpenditure transfers:	
SF-1151 transfers in (+)	227,423,413
SF-1151 transfers out (-)	245,173,413
Net nonexpenditure transfers	-17,750,000
Outlays:	
DOE radioactive waste disposal activities	268,037,685
Cost of investments	1,294,855,212
Total outlays	1,562,892,897
Balance Sept. 30, 2000	\$5,362,510

INTRODUCTION: Reforestation Trust Fund

The Reforestation Trust Fund was established on the books of the Treasury in fiscal 1981 to continue through September 30, 1985, according to provisions of Title III—Reforestation, of the Recreational Boating Safety and Facilities Improvement Act of 1980 [Public Law 96-451, codified at 16 United States Code 1606a(a)].

The act provides that the Secretary of the Treasury shall transfer to the trust fund tariffs, limited to not more than \$30 million for any fiscal year, received in the Treasury from October 1, 1979, through September 30, 1985, on (1) rough and primary wood products and wood waste; (2) lumber, flooring and moldings; and (3) wood veneers, plywood, other wood-veneer assemblies and building boards. Public Law 99-190, title II, 99 Statutes at Large 1245, extended the receipts for the trust fund. Amounts available in the reforestation

trust fund exceeding current withdrawals are invested in interest-bearing obligations of the United States or in obligations guaranteed as to both principal and interest by the United States. The interest on, and the proceeds from the sale or redemption of, any obligations are credited to the trust fund.

The Secretary of the Department of Agriculture is authorized to obligate available sums in the trust fund (including any amounts not obligated in previous years) for (1) reforestation and timber stand improvement and (2) administrative costs of the Government for these activities.

Annual reports are required by 16 United States Code 1606a(c) (1) to be submitted by the Secretary of the Treasury, after consultation with the Secretary of Agriculture, on the financial condition and the results of the operations of the trust fund during the past fiscal year and on its expected condition and operations during the next fiscal year.

**TABLE TF-19.—Reforestation Trust Fund
Results of Operations, Fiscal 2000**

[Source: Department of Agriculture]

Balance Oct. 1, 1999	\$8,265,582
Receipts:	
Excise taxes (tariffs)	30,000,000
Redemption of investment	245,212
Total receipts	30,245,212
Expenses:	
Expenditure	13,200,284
Total expenses	13,200,284
Adjustment	-
Balance Sept. 30, 2000	\$25,310,510

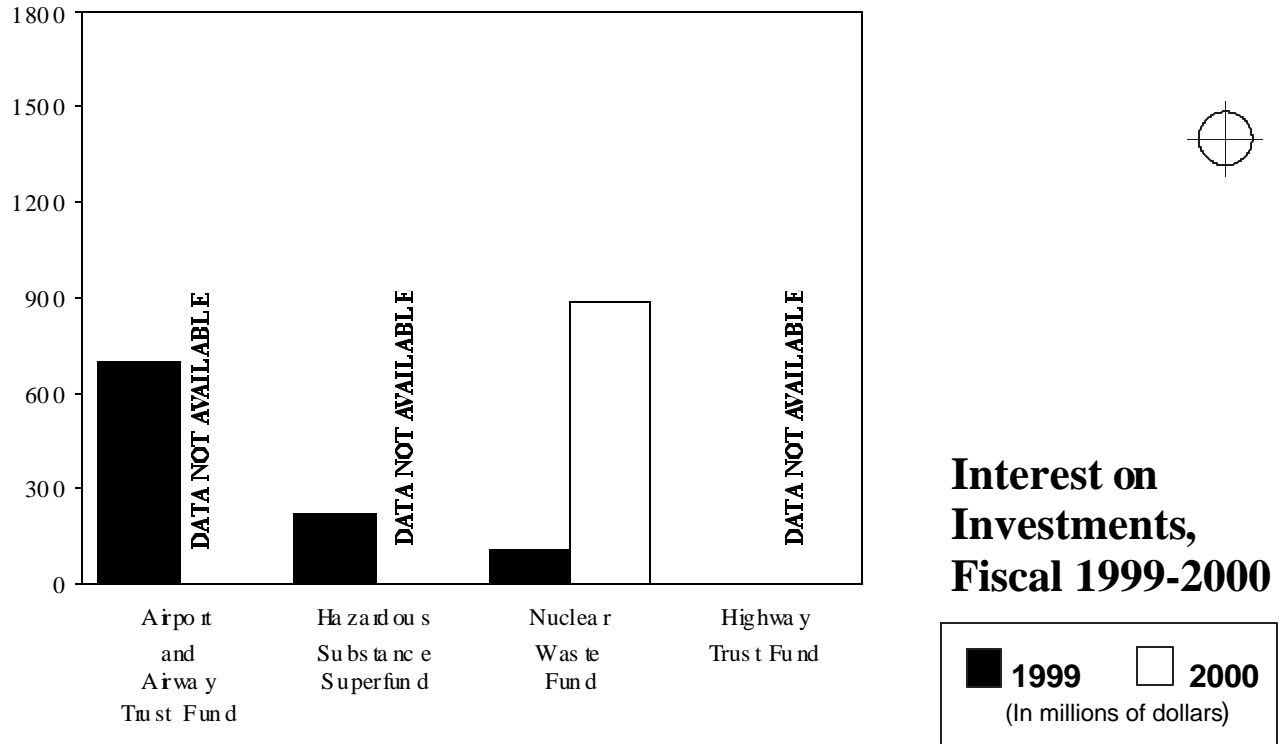
**TABLE TF-19.—Reforestation Trust Fund
Expected Condition and Results of Operations, Fiscal 2001**

[In thousands of dollars. Source: Department of Agriculture]

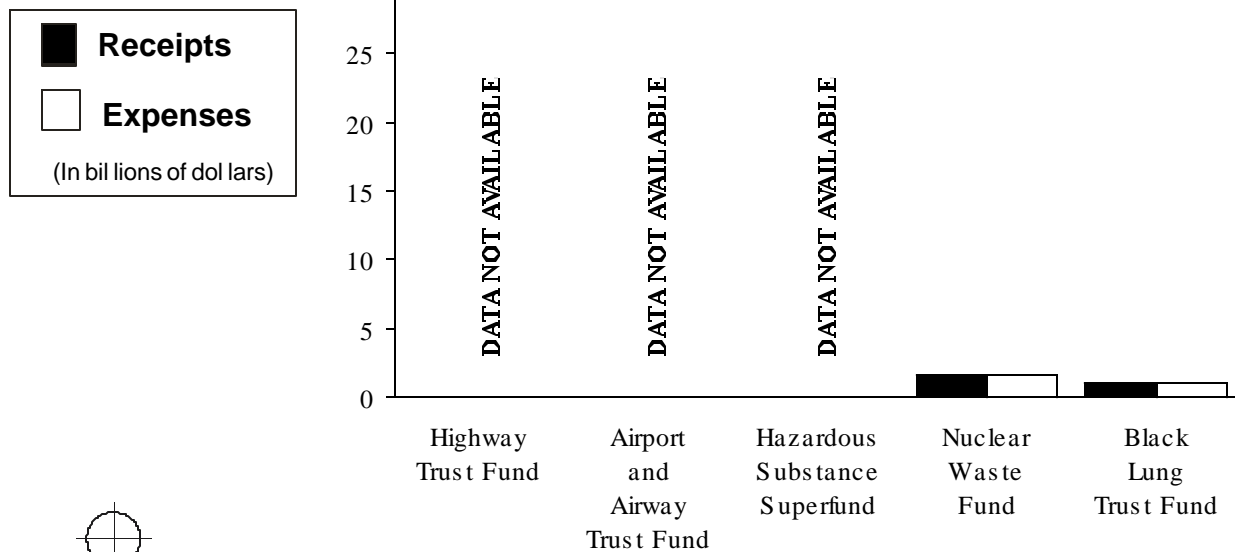
Balance Oct. 1	\$25,311
Receipts:	
Excise taxes (tariffs)	30,000
Redemption of investment	240
Total receipts	30,240
Outlays	30,000
Balance Sept. 30	\$25,551

CHARTS TF-D and E.—Major Trust Funds

[Data depicted in these charts are derived from the Trust Fund tables, which are provided by various Government agencies. See tables TF-10, TF-12, TF-14, TF-15 and TF-18.]



Receipts and Expenses, Fiscal 2000



INTRODUCTION: Aquatic Resources Trust Fund

The Aquatic Resources Trust Fund was established on the books of the Treasury pursuant to the Deficit Reduction Act of 1984 [Public Law 98-369, division A, title X, section 1016(a), approved July 18, 1984]. The fund consists of two accounts: the Sport Fish Restoration Account and Boat Safety Account.

Motorboat fuel taxes are transferred, in amounts up to \$70 million per fiscal year, from the Highway Trust Fund to the Boat Safety Account. Authority for such transfers expires on October 1, 2003.

Amounts equivalent to the excise taxes received on sport fishing equipment and import duties on fishing tackle, yachts and pleasure craft are appropriated into the Sport Fish Restoration Account. Motorboat fuel taxes not transferred to the Boat Safety Account or to the Land and Water Conservation Fund are transferred from the Highway Trust Fund to the Sport Fish Restoration Account. Transfers of motorboat fuel taxes from the Highway Trust Fund to the Land and Water Conservation Fund are limited to \$1 million per fiscal year. In addition, pursuant to the Omnibus Budget Reconciliation Act of 1990 [Public Law 101-508, title XI, section 11211(i)(2) and (3)], small engine gasoline taxes are transferred to the Sport Fish Restoration Account.

Amounts in the Sport Fish Restoration Account are used, as provided by appropriations acts, for the purposes of carrying

out "An Act to provide that the United States shall aid the States in fisheries restoration and management projects, and for other purposes," approved August 9, 1950 (as in effect on the date of enactment of the Transportation Equity Act for the 21st Century (TEA-21) Restoration Act), the purposes of section 7404(d) of the Transportation Equity for the 21st Century (as in effect on the date of enactment of the TEA-21 Restoration Act), and the Coastal Wetlands Planning, Protection and Restoration Act (as in effect on the date of enactment of the TEA-21 Restoration Act).

Amounts in the Boat Safety Account, as provided by appropriations acts, are available to carry out the purposes of section 13106 of title 46, United States Code (as in effect on the date of enactment of the TEA-21 Restoration Act).

When the provisions of 26 United States Code 9602(b) are met, amounts available in the two accounts exceeding outlay requirements are invested in public debt securities with the interest credited to the respective accounts.

Annual reports to Congress, required by 26 United States Code 9602(a), are submitted by the Secretary of the Treasury. These reports are required to cover the financial condition and results of operations of the fund during the past fiscal year and those expected during the next 5 fiscal years.

TABLE TF-20.—Aquatic Resources Trust Fund, Sport Fish Restoration Results of Operations, Fiscal 2000

[Source: Financial Management Service (FMS)]

Bal ance Oct. 1, 1999	\$1,140,272,805
Revenue:	
Tax revenue:	
Gas, motorboat	174,889,000
Fish, equipment	104,785,000
Electric trolling sonar	2,014,000
Customs/import duties	33,911,134
Gas, motorboat, small engines	60,447,000
Total, tax revenue	376,046,134
Investment revenue:	
Interest on investments	63,465,872
Loss on sale of securities	-883
Total, investment revenue	63,464,989
Total revenue	439,511,123
Nonexpenditure transfers:	
Transfer to the Department of Interior	687,121,512
Transfer to U.S. Coast Guard	110,606,984
Transfer to Corps of Engineers	235,662,367
Total nonexpenditure transfers	1,033,390,863
Bal ance Sept. 30, 2000	\$546,393,065

**TABLE TF-20.—Aquatic Resources Trust Fund, Boat Safety
Results of Operations, Fiscal 2000**

[Source: FMS]

Bal ance Oct. 1, 1999	\$74,838,164
Revenue:	
Investment revenue:	
Interest on investments	3,637,764
Loss on sale of securities	-883
Total investment revenue	3,636,881
Total revenue	3,636,881
Nonexpenditure transfers:	
U.S. Coast Guard	1,533,810
Total nonexpenditure transfers	1,533,810
Bal ance Sept. 30, 2000	\$76,941,234

Note—The expected condition and results of operations for fiscal 2001 through 2005 were not available at the time of publication.

INTRODUCTION: Oil Spill Liability Trust Fund

The Oil Spill Liability Trust Fund was established on the books of the Treasury by section 8033 of the Omnibus Budget Reconciliation Act of 1986 (Public Law 99-509). It was made effective on January 1, 1990, by section 7811(m)(3) of the Omnibus Budget Reconciliation Act of 1989 (Public Law 101-239) and amended by section 9001 of the Oil Pollution Act of 1990 (Public Law 101-380).

Amounts equivalent to the taxes received from the environmental tax on petroleum, but only to the extent of the Oil Spill Liability Trust Fund rate, are appropriated to the fund. The tax is not applied during any calendar quarter if the Secretary of the Treasury estimates that, as of the close of the preceding calendar quarter, the unobligated balance in the fund exceeds \$1 billion.

Certain amounts were transferred from other funds and were appropriated to the Oil Spill Liability Trust Fund as pro-

vided by 26 United States Code 9509(b). Certain paid penalties and amounts recovered for damages are also appropriated to the fund.

Amounts in the fund are available for oil spill cleanup costs and certain other related purposes as provided by appropriations acts or section 6002(b) of the Oil Pollution Act of 1990 (Public Law 101-380).

When the provisions of 26 United States Code 9602(b) are met, amounts available in the fund exceeding outlay requirements are invested in public debt securities. Interest is credited to the fund.

Annual reports to Congress, required by 26 United States Code 9602(a), are submitted by the Secretary of the Treasury. These reports are required to cover the financial condition and results of operations of the fund during the past fiscal year and those expected during the next 5 fiscal years.

**TABLE TF-21.—Oil Spill Liability Trust Fund
Results of Operations, Fiscal 2000**

[Source: FMS]

Balance Oct. 1, 1999	\$1,027,784,314
Revenue:	
Tax on crude oil/petroleum products	5,000
Trans-Alaska Pipeline liability fund deposit	181,846,967
Cost recoveries	6,645,108
Fines and penalties	33,461,537
Total revenue before interest	221,958,612
Interest on investments	62,131,373
Realized loss	-77,896
Total investment revenue	62,053,477
Total revenue	284,012,089
Expenditures:	
Treasury administrative expense - Bureau of Public Debt	2,141
Nonexpenditure transfers:	
Transfer to Denali Commission	5,475,967
Transfer to the Department of the Interior	6,118,000
Transfer to Environmental Protection Agency	14,974,400
Transfer to Department of Transportation	5,479,000
Transfer to U.S. Coast Guard	285,778,840
Total nonexpenditure transfers	317,826,207
Total expenditure/nonexpenditure transfers	317,828,348
Balance Sept. 30, 2000	\$993,968,055

Note.—The expected condition and results of operations for fiscal 2001 through 2005 were not available at the time of publication.

INTRODUCTION: Vaccine Injury Compensation Trust Fund

The Vaccine Injury Compensation Trust Fund was created on the books of the Treasury by section 9202 of the Revenue Act of 1987 (Public Law 100-203, approved December 22, 1987). Excise taxes on diphtheria, pertussis and tetanus; diphtheria, tetanus; measles, mumps and rubella; and polio vaccines (26 United States Code 4131) are appropriated into the fund, which is a source of funds to pay claims for compensation

for vaccine-related injury or death occurring after October 1, 1988.

Annual reports to Congress, required by 26 United States Code 9602(a), are submitted by the Secretary of the Treasury. These reports are required to cover the financial condition and results of operations of the fund during the past fiscal year and those expected during the next 5 fiscal years.

**TABLE TF-22.—Vaccine Injury Compensation Trust Fund
Results of Operations, Fiscal 2000**

[Source: FMS]

Bal ance Oct. 1, 1999	\$1,455,899,015
Receipts:	
Excise tax receipts	127,379,500
Interest on investments	74,836,515
Total receipts	202,216,015
Outlays:	
U.S. Claims Court expense	3,413,122
U.S. Department of Justice expense	4,378,463
Total outlays	7,791,586
Nonexpenditure transfers:	
Transfer to Health Resources	62,548,437
Total outlays/transfers	70,340,022
Bal ance Sept. 30, 2000	\$1,587,775,007

Note.—The expected condition and results of operations for fiscal 2001 through 2005 were not available at the time of publication.

TABLE TF-23.—Na tional Rec re ational Trails Trust Fund*

***Note.—Section 9011 of the Transportation Equity Act for the 21st Century, Public Law 105-178, re pealed the Na tional Rec re ational Trails Trust Fund.**